

Appendix A

Calculation of Audit Time Available

	Head of Service	Audit Man	Senior Auditor	Senior Auditor	Auditor	Auditor	Auditor considered for 3/4 or year
Total days		260	260	260	260	260	210
Non charge		202	94	94	124	77	93
Actual days	100	58	166	166	136	183	117
Gross total	926						
Less EHL	36						
Less SEESL	5						
Total audit days available	885						
Subsidy and subsidy project			140				
Annual audits			183				
Follow ups of audits from previous years			15				
Contingency			40				
Advice/specials			10				
Fraud/Audit projects			15				
Consultancy and CIA projects			100				
Total			503				
Available for operational audits			382				